

**American River Flood Control District**  
**Statement of Operations**  
**July 1, 2016 to May 31, 2017 (Eleven Months Ending of Fiscal Year 2016-2017)**  
**For Internal Use Only**

|  | Year to Date<br>July 1, 2016<br>to May 31, 2017 | Budget              | Percent of<br>Budget |
|--|---|---------------------|----------------------|
| <b>Revenues</b>  |   |                     |                      |
| Benefit assessment                                     | \$ 1,284,180                                    | \$ 1,385,000        | 92.72%               |
| Consolidated capital assessment                        | 650,000   | 650,000             | 100.00%              |
| Interest   | 86,671  | 75,000              | 115.56%              |
| O & M agreements                                       | -   | 225,000             | 0.00%                |
| Reserve fund transfers                                 | -   | -                   | Not budgeted         |
| Miscellaneous  | 3,961   | -                   | Not budgeted         |
| <b>Total Revenues</b>                                  | <b>\$ 2,024,812</b>                             | <b>\$ 2,335,000</b> | <b>86.72%</b>        |
| <b>M &amp; O Expenses</b>                              |   |                     |                      |
| Salaries and wages                                     | \$ 652,433                                      | \$ 675,000          | 96.66%               |
| Payroll tax expense                                    | 47,041  | 54,000              | 87.11%               |
| Pension expense  | 115,924   | 119,536             | 96.98%               |
| Compensation insurance                                 | 27,083  | 33,750              | 80.25%               |
| Medical/dental/vision                                  | 167,417   | 116,265             | 144.00%              |
| Fuel/oil reimbursement                                 | 17,277  | 30,000              | 57.59%               |
| Equipment rental                                       | 1,355   | 6,500               | 20.85%               |
| Equipment repairs/parts                                | 40,929  | 40,000              | 102.32%              |
| Equipment purchases (< \$1,000)                        | -   | 500                 | 0.00%                |
| Shop supplies  | 8,274   | 12,000              | 68.95%               |
| Levee maint. (supp. & material)                        | 17,325  | 17,000              | 101.91%              |
| Levee maint. chemicals                                 | 22,356  | 10,000              | 223.56%              |
| Levee maint. services                                  | 71,874  | 34,000              | 211.39%              |
| Rodent abatement (supplies & materials)                | 3,132   | 10,000              | 31.32%               |
| Employee uniforms                                      | 1,401   | 7,000               | 20.01%               |
| Staff training   | 3,259   | 15,000              | 21.73%               |
| Miscellaneous  | 1,311   | 2,000               | 65.55%               |
| Small tools & equipment                                | 2,868   | 3,000               | 95.60%               |
| Emergency preparedness program                         | 76,948  | 20,000              | 384.74%              |
| Engineering services                                   | 18,075  | 8,000               | 225.94%              |
| Encroachment remediation                               | -   | 15,000              | 0.00%                |
| <b>Total M &amp; O Expenses</b>                        | <b>\$ 1,296,282</b>                             | <b>\$ 1,228,551</b> | <b>105.51%</b>       |
| <b>Administration Expenses</b>                         |   |                     |                      |
| Board of trustees compensation                         | \$ 6,568  | \$ 7,900            | 83.14%               |
| Trustee expenses                                       | 1,590   | 1,750               | 90.86%               |
| Accounting services                                    | 12,250  | 15,000              | 81.67%               |
| Legal services (general)                               | 30,367  | 50,000              | 60.73%               |
| Utilities  | 24,526  | 25,000              | 98.10%               |
| Telephone  | 13,574  | 12,500              | 108.59%              |
| Retiree benefits                                       | 110,863   | 115,000             | 96.40%               |
| Office equipment/furniture                             | 1,945   | 10,000              | 19.45%               |
| Office supplies  | 1,414   | 2,000               | 70.70%               |
| Auto allowance   | 6,490   | 7,100               | 91.41%               |
| Parking reimbursement                                  | 31  | 150                 | 20.67%               |
| General office expense                                 | 9,019   | 13,000              | 69.38%               |
| Technology and software                                | 3,787   | 17,000              | 22.28%               |
| Dues and associations                                  | 20,631  | 25,000              | 82.52%               |
| Property and liability insurance                       | 26,838  | 30,000              | 89.46%               |
| Conference/workshop/seminar                            | -   | 1,500               | 0.00%                |
| Public relations/information                           | 29,102  | 35,000              | 83.15%               |
| Miscellaneous  | 3,100   | 5,000               | 62.00%               |
| Employee morale/wellness                               | 156   | 1,500               | 10.40%               |
| Election expenses                                      | 1,669   | 81,826              | 2.04%                |
| Investment fees  | 10,785  | 13,000              | 82.96%               |
| Community services                                     | 1,000   | 1,500               | 66.67%               |
| Bookkeeping services                                   | 11,943  | 12,000              | 99.53%               |
| Property taxes   | 1,597   | 3,000               | 53.23%               |
| Building maintenance                                   | 4,765   | 17,000              | 28.03%               |
| County Dtech fees for DLMS                             | 24,477  | 24,477              | 100.00%              |
| County assessment fees (non cash)                      | -   | 21,000              | 0.00%                |
| <b>Total Administration Expenses</b>                   | <b>\$ 358,487</b>                               | <b>\$ 548,203</b>   | <b>65.39%</b>        |
| <b>Special Projects Expenses</b>                       |   |                     |                      |
| Engineering studies/survey studies                     | \$ -  | \$ 15,000           | 0.00%                |
| Levee standards compliance                             | -   | 100,000             | 0.00%                |
| Small capital projects                                 | -   | 50,000              | 0.00%                |
| <b>Total Special Project Expenses</b>                  | <b>\$ -</b>                                     | <b>\$ 165,000</b>   | <b>0.00%</b>         |
| <b>Capital Outlay</b>                                  |   |                     |                      |
| Property acquisition                                   | \$ 500  | \$ -                | Not budgeted         |
| Equipment purchases (over \$1,000)                     | 106,131   | 54,000              | 196.54%              |
| <b>Total Capital Outlay</b>                            | <b>\$ 106,631</b>                               | <b>\$ 54,000</b>    |                      |
| <b>Capital Outlay: District Headquarters Build-Out</b> |   |                     |                      |
| Building improvements/maintenance                      | \$ 5,063  | \$ 60,000           | 8.44%                |
| La Riviera improvements/maintenance                    | 9,323   | 20,000              | 46.62%               |
|  | <b>\$ 14,386</b>                                | <b>\$ 80,000</b>    |                      |

**Note: Amounts above are not audited**

The above information is current through the last day of the previous month's bank activity.

Data has been verified by the bookkeeper and physical copies of checks have not been reviewed or received and some checks may not have cleared the bank account.



AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2016 through June 2017

Cash Flow Report

| Maintenance and Operations Expens   | Jul 16            | Aug 16            | Sept 16           | Oct 16            | Nov 16            | Dec 16            | Jan 17            | Feb 17            | Mar 17            | Apr 17            | May 17            | Jun 17           | TOTAL               |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| 500 · Salary/Wages                  | 56,125.60         | 55,843.98         | 64,572.72         | 51,676.92         | 55,344.62         | 85,408.20         | 39,148.62         | 68,542.02         | 60,405.92         | 55,555.52         | 61,597.66         | 25,212.18        | 679,433.96          |
| 501 · Payroll Taxes                 | 4,360.70          | 4,167.93          | 4,855.19          | 2,907.79          | 3,506.69          | 5,201.50          | 3,733.64          | 5,735.65          | 4,687.87          | 4,316.85          | 4,750.57          | 1,924.72         | 50,149.10           |
| 502 · Pension                       | 10,310.75         | 9,630.47          | 10,815.06         | 8,771.15          | 13,687.31         | 10,303.44         | 12,142.32         | 8,141.99          | 10,608.60         | 13,781.00         | 7,789.14          | 4,513.99         | 120,495.22          |
| 503 · Compensation Insurance        | 8,484.00          | 0.00              | 0.00              | 9,236.16          | 0.00              | 0.00              | 8,805.00          | 0.00              | 0.00              | 9,041.85          | 0.00              | 0.00             | 35,567.01           |
| 504 · Medical/Dental/Vision         | 16,646.34         | 14,389.90         | 14,109.90         | 12,455.01         | 44.00             | 28,507.35         | 15,922.82         | 15,546.15         | 15,546.15         | 15,546.15         | 15,546.15         | 0.00             | 164,259.92          |
| 508 · Fuel/Oil                      | 1,320.90          | 2,987.36          | 1,317.95          | 1,781.85          | 930.82            | 1,277.39          | 1,070.32          | 2,388.89          | 2,462.97          | 2,213.42          | 1,985.68          | 0.00             | 19,737.55           |
| 509 · Equipment Rental              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 901.95            | 0.00              | 0.00              | 0.00              | 452.56            | 0.00             | 1,354.51            |
| 510 · Equipment Purchase(< \$1000)  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 0.00                |
| 511 · Equipment Repair/Parts        | 7,172.68          | 3,366.56          | 3,972.04          | 13,573.14         | 573.00            | 2,001.65          | 4,454.30          | 3,203.27          | 3,142.31          | 6,118.19          | 611.71            | 0.00             | 48,188.85           |
| 512 · Shop Supplies                 | 754.61            | 1,476.69          | 431.12            | 0.00              | 945.98            | 1,944.01          | 371.50            | 660.53            | 601.09            | 511.60            | 1,628.37          | 0.00             | 9,325.50            |
| 514 · Levee Maint(Supplies&Materi   | 1,988.31          | 1,344.37          | 3,534.23          | 5,255.20          | 2,762.51          | (27.37)           | 775.95            | 512.67            | 168.87            | 69.28             | 2,312.16          | 0.00             | 18,696.18           |
| 515 · Levee Maintenance Services    | 549.25            | 1,182.21          | 3,160.05          | 3,840.00          | 9,945.40          | 973.39            | 11,331.88         | 112.00            | 5,810.00          | 9,009.50          | 21,774.20         | 0.00             | 67,687.88           |
| 516 · Employee Uniforms             | 402.61            | 0.00              | 0.00              | 0.00              | 893.53            | 105.15            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 1,401.29            |
| 518 · Staff Training                | 210.00            | 532.63            | 350.00            | 52.00             | 832.52            | 908.75            | 0.00              | 0.00              | 240.00            | 0.00              | 1,130.00          | 0.00             | 4,255.90            |
| 519 · Miscellaneous O&M             | 250.00            | 0.00              | 0.00              | 0.00              | 1,061.00          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 1,311.00            |
| 521 · Small Tools & Equip(<\$500)   | 0.00              | 759.50            | 0.00              | 0.00              | 462.67            | 91.95             | 219.31            | 0.00              | 280.75            | 1,054.03          | 0.00              | 0.00             | 2,868.21            |
| 523 · Levee Maint. (Chemicals)      | 14.62             | 2,952.97          | 0.00              | 0.00              | 17,206.57         | 0.00              | 2,692.44          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 22,866.60           |
| 525 · Emergency Preparedness Pro    | 0.00              | 8,400.00          | 0.00              | 0.00              | 157.50            | 1,928.75          | 1,597.22          | 7,883.70          | 54,748.29         | 1,680.70          | 0.00              | 0.00             | 76,396.16           |
| 530 · Encroachment Remediation N    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 0.00                |
| 532 · Rodent Abatement              | 107.76            | 172.91            | 568.44            | 345.44            | 769.99            | 1,129.29          | 0.00              | 77.92             | 68.00             | 0.00              | 0.00              | 0.00             | 3,239.75            |
| 605 · Engineering Services          | 0.00              | 0.00              | 0.00              | 0.00              | 8,171.25          | 5,442.00          | 0.00              | 170.00            | 3,639.20          | 279.75            | 372.50            | 0.00             | 18,074.70           |
| 615 · Survey Services               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 0.00                |
| 616 · Environmental Services/Studie | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00             | 0.00                |
| <b>Total M&amp;O Expense</b>        | <b>108,698.13</b> | <b>107,207.48</b> | <b>107,686.70</b> | <b>109,894.66</b> | <b>117,295.36</b> | <b>146,097.40</b> | <b>102,265.32</b> | <b>112,974.79</b> | <b>162,410.02</b> | <b>119,177.84</b> | <b>119,950.70</b> | <b>31,650.89</b> | <b>1,345,309.29</b> |

| Administrative Expenses            | Jul 16   | Aug 16   | Sept 16  | Oct 16    | Nov 16   | Dec 16    | Jan 17   | Feb 17   | Mar 17    | Apr 17    | May 17   | Jun 17 | TOTAL     |
|------------------------------------|----------|----------|----------|-----------|----------|-----------|----------|----------|-----------|-----------|----------|--------|-----------|
| 505 · Telephone                    | 1,733.26 | 2,364.63 | 1,341.34 | 1,532.36  | 1,476.56 | 1,482.08  | 1,128.68 | 1,872.80 | 675.26    | 1,718.93  | 1,349.46 | 0.00   | 16,675.36 |
| 506 · Utility Charges              | 2,857.61 | 2,312.88 | 1,282.40 | 3,544.46  | 847.60   | 3,569.88  | 704.71   | 2,880.25 | 2,358.91  | 2,472.21  | 3,499.50 | 0.00   | 26,330.41 |
| 507 · Office/Shop Lease            | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 513 · Office Supplies              | 489.07   | 127.74   | 185.26   | 124.41    | 490.77   | 120.56    | 154.42   | 0.00     | 0.00      | 368.64    | 0.00     | 0.00   | 2,060.87  |
| 517 · Auto Allowance               | 550.00   | 550.00   | 550.00   | 550.00    | 550.00   | 825.00    | 275.00   | 550.00   | 550.00    | 550.00    | 550.00   | 275.00 | 6,325.00  |
| 520 · Retiree Benefits             | 9,129.24 | 9,129.24 | 9,129.24 | 5,850.93  | 0.00     | 18,277.23 | 9,430.11 | 9,430.11 | 9,430.11  | 9,430.11  | 9,430.11 | 0.00   | 98,666.43 |
| 522 · Office Equipment/Furniture   | 0.00     | 112.24   | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 1,944.55 | 0.00   | 2,056.79  |
| 526 · Mileage/Parking Reimburse    | 0.00     | 0.00     | 0.00     | 0.00      | 25.00    | 0.00      | 0.00     | 25.89    | 0.00      | 0.00      | 0.00     | 0.00   | 50.89     |
| 527 · General Office Expense       | 1,385.67 | 1,434.25 | 816.65   | 150.81    | 1,217.56 | 1,506.32  | 621.02   | 1,041.18 | 853.16    | 562.97    | 949.47   | 0.00   | 10,539.06 |
| 529 · Pre-funding Retiree Benefits | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 531 · Technology & Software        | 408.73   | 9.99     | 920.32   | 495.98    | 2,049.99 | 130.38    | 9.99     | 9.99     | 234.23    | 9.99      | 9.99     | 0.00   | 4,289.58  |
| 600 · Board of Trustees Compensal  | 950.00   | 475.00   | 475.00   | 475.00    | 380.00   | 855.00    | 380.00   | 475.00   | 760.00    | 760.00    | 475.00   | 0.00   | 6,460.00  |
| 601 · Trustee Expenses             | 457.74   | 65.45    | 95.03    | 0.00      | 73.52    | 329.66    | (31.01)  | 449.36   | 263.44    | 130.72    | 96.73    | 0.00   | 1,930.64  |
| 602 · Accounting Services          | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 12,250.00 | 0.00     | 0.00   | 12,250.00 |
| 603 · Legal Fees (General)         | 7,630.50 | 7,160.50 | 3,131.56 | 2,098.00  | 3,296.27 | 3,930.00  | 4,876.00 | 2,946.00 | 2,566.50  | 975.00    | 6,547.50 | 0.00   | 45,157.83 |
| 604 · Flood Litigation             | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 606 · Legislative Services         | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 607 · Dues and Assoc. Expenes      | 0.00     | 0.00     | 5,549.00 | 297.00    | 6,146.00 | 0.00      | 0.00     | 180.00   | 8,740.00  | 0.00      | 0.00     | 0.00   | 20,912.00 |
| 608 · Insurance Premiums           | 0.00     | 0.00     | 0.00     | 22,238.00 | 0.00     | 0.00      | 0.00     | 0.00     | 4,504.00  | 0.00      | 0.00     | 0.00   | 26,742.00 |
| 609 · Conference /Workshops/Semi   | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 610 · Public Relations Information | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 2,500.00  | 2,175.00 | 0.00     | 12,724.00 | 11,703.08 | 0.00     | 0.00   | 29,102.08 |
| 611 · Election Expenses            | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 1,669.00  | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 1,669.00  |
| 612 · District Annexations         | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 0.00     | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 0.00      |
| 613 · Community Services           | 0.00     | 0.00     | 0.00     | 0.00      | 0.00     | 0.00      | 1,000.00 | 0.00     | 0.00      | 0.00      | 0.00     | 0.00   | 1,000.00  |

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2016 through June 2017

|                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |               |                   |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-------------------|
| 614 · Miscellaneous Admin        | 2,474.74         | 192.90           | 829.15           | 250.20           | 304.78           | 205.70           | 471.45           | 174.71           | 291.87           | 179.95           | 165.20           | 0.00          | 5,540.65          |
| 617 · Investment Fees            | 0.00             | 3,506.00         | 0.00             | 0.00             | 3,584.00         | 0.00             | 0.00             | 3,595.00         | 0.00             | 0.00             | 3,606.00         | 0.00          | 14,291.00         |
| 618 · Property Tax               | 0.00             | 0.00             | 0.00             | 0.00             | 1,597.20         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          | 1,597.20          |
| 619 · Building Maintenance       | 0.00             | 434.38           | 0.00             | 359.98           | 0.00             | 1,525.00         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00          | 2,319.36          |
| 620 · Bookkeeping Services       | 562.50           | 975.00           | 600.00           | 1,087.50         | 1,350.00         | 2,737.50         | 0.00             | 600.00           | 1,405.00         | 1,800.00         | 2,362.50         | 0.00          | 13,480.00         |
| 621 · County Assessment Fees     | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 11.00            | 0.00             | 0.00             | 0.00             | 11.00            | 0.00          | 22.00             |
| 622 · County DTech Fees for DLMS | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 24,477.00        | 0.00             | 0.00          | 24,477.00         |
| 623 · Employee Morale/Wellness   | 302.12           | (360.00)         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 155.98           | 0.00             | 0.00          | 98.10             |
| <b>Total Administrative</b>      | <b>28,931.18</b> | <b>28,490.20</b> | <b>24,904.95</b> | <b>39,054.63</b> | <b>23,389.25</b> | <b>39,663.31</b> | <b>21,206.37</b> | <b>24,230.29</b> | <b>45,356.48</b> | <b>67,544.58</b> | <b>30,997.01</b> | <b>275.00</b> | <b>374,043.25</b> |

| Special Projects Expenses        | Jul 16      | Aug 16      | Sept 16     | Oct 16        | Nov 16      | Dec 16      | Jan 17      | Feb 17      | Mar 17      | Apr 17      | May 17      | Jun 17      | TOTAL         |
|----------------------------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| 702 · Engineering/Survey Studies | 0.00        | 0.00        | 0.00        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          |
| 703 · Encroachment Remediation S | 0.00        | 0.00        | 0.00        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          |
| 704 · Vegetation Management      | 0.00        | 0.00        | 0.00        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          |
| 705 · Small Capital Projects     | 0.00        | 0.00        | 0.00        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00          |
| 707 · Levee Standards Compliance | 0.00        | 0.00        | 0.00        | 500.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 500.00        |
| <b>Total Special Projects</b>    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>500.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>500.00</b> |

| Capital Outlay: Flood Control              | Jul 16          | Aug 16        | Sept 16     | Oct 16      | Nov 16      | Dec 16      | Jan 17      | Feb 17      | Mar 17      | Apr 17      | May 17      | Jun 17      | TOTAL           |
|--|-----------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|
| 700 · Bank Protection                      | 0.00            | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00            |
| 701 · Magpie Creek                         | 0.00            | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00            |
| 706 · Property Acquisition                 | 7,967.75        | 135.07        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 8,102.82        |
| 709 · Equipment Purchase (> \$1000)        | 0.00            | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00            |
| <b>Total Capital Outlay: Flood Control</b> | <b>7,967.75</b> | <b>135.07</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>8,102.82</b> |

| Capital Outlay: District Headquarters Build-Out | Jul 16      | Aug 16      | Sept 16     | Oct 16      | Nov 16      | Dec 16      | Jan 17      | Feb 17      | Mar 17      | Apr 17      | May 17      | Jun 17      | TOTAL       |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 901 · Construction Management                   | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 902 · Architect/Building Design                 | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 903 · General Construction Contrac              | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 904 · Permitting                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 905 · Legal Fees District Headqtrs              | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Total Capital Outlay: District Headqu:</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

| Income                     | Jul 16        | Aug 16           | Sept 16           | Oct 16        | Nov 16            | Dec 16           | Jan 17            | Feb 17        | Mar 17        | Apr 17        | May 17            | Jun 17      | TOTAL               |
|----------------------------|---------------|------------------|-------------------|---------------|-------------------|------------------|-------------------|---------------|---------------|---------------|-------------------|-------------|---------------------|
| 120 · Benefit Assessment   | 0.00          | 29,741.83        | 0.00              | 0.00          | 0.00              | 30,057.04        | 739,552.85        | 0.00          | 0.00          | 0.00          | 544,743.62        | 0.00        | 1,344,095.34        |
| 122 · SAFCA CAD4           | 0.00          | 0.00             | 650,000.00        | 0.00          | (5,276.00)        | 0.00             | (48.60)           | 0.00          | 0.00          | 0.00          | 0.00              | 0.00        | 644,675.40          |
| 123 · Interest             | 12.11         | 31.65            | 43.45             | 159.97        | 124.12            | 64.09            | 74.66             | 211.05        | 194.44        | 147.97        | 172.96            | 0.00        | 1,236.47            |
| 124 · O&M Agreements       | 0.00          | 0.00             | 0.00              | 0.00          | 0.00              | 0.00             | 226,839.60        | 0.00          | 0.00          | 0.00          | 0.00              | 0.00        | 226,839.60          |
| 126 · Miscellaneous Income | 612.50        | 0.00             | 0.00              | 0.00          | 0.00              | 0.00             | 3,547.50          | 0.00          | 0.00          | 0.00          | 0.00              | 0.00        | 4,160.00            |
| <b>Total Income</b>        | <b>624.61</b> | <b>29,773.48</b> | <b>650,043.45</b> | <b>159.97</b> | <b>(5,151.88)</b> | <b>30,121.13</b> | <b>969,966.01</b> | <b>211.05</b> | <b>194.44</b> | <b>147.97</b> | <b>544,916.58</b> | <b>0.00</b> | <b>2,221,006.81</b> |

Fund Balance

| District Operations Fund | Jul 16       | Aug 16       | Sept 16      | Oct 16       | Nov 16       | Dec 16       | Jan 17       | Feb 17       | Mar 17       | Apr 17       | May 17       | Jun 17       |
|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance        | 2,294,495.71 | 1,157,491.01 | 1,051,566.81 | 1,569,018.61 | 1,419,729.29 | 1,273,892.80 | 1,118,253.22 | 1,964,747.54 | 1,827,753.51 | 1,620,181.45 | 1,433,607.00 | 1,827,575.87 |
| Income                   | 624.61       | 29,773.48    | 650,043.45   | 159.97       | (5,151.88)   | 30,121.13    | 969,966.01   | 211.05       | 194.44       | 147.97       | 544,916.58   | 0.00         |
| Expenses                 | 1,137,629.31 | 135,697.68   | 132,591.65   | 149,449.29   | 140,684.61   | 185,760.71   | 123,471.69   | 137,205.08   | 207,766.50   | 186,722.42   | 150,947.71   | 31,925.89    |
| Ending Balance           | 1,157,491.01 | 1,051,566.81 | 1,569,018.61 | 1,419,729.29 | 1,273,892.80 | 1,118,253.22 | 1,964,747.54 | 1,827,753.51 | 1,620,181.45 | 1,433,607.00 | 1,827,575.87 | 1,795,649.98 |

| Capital Outlay Reserve Fund | Jul 16       | Aug 16       | Sept 16      | Oct 16       | Nov 16       | Dec 16       | Jan 17       | Feb 17       | Mar 17       | Apr 17       | May 17       | Jun 17       |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance           | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 |

AMERICAN RIVER FLOOD CONTROL DISTRICT  
Cash Flow Report  
July 2016 through June 2017

|  |              |              |              |              |              |              |              |              |              |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Income</b>                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Expenses</b>                              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Ending Balance</b>                        | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 | 1,065,000.00 |
| <b>Retiree Health Benefit Reserve Fund</b>   |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Beginning Balance</b>                     | 1,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 |
| <b>Income</b>                                | 1,000,000.00 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Expenses</b>                              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Ending Balance</b>                        | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 | 2,443,558.00 |
| <b>Flood Emergency Response Reserve Fund</b> |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Beginning Balance</b>                     | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| <b>Income</b>                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Expenses</b>                              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Ending Balance</b>                        | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| <b>Emergency Repair Reserve Fund</b>         |              |              |              |              |              |              |              |              |              |              |              |              |              |
| <b>Beginning Balance</b>                     | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| <b>Income</b>                                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Expenses</b>                              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>Ending Balance</b>                        | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| <b>Total Balance</b>                         | 7,666,049.01 | 7,560,124.81 | 8,077,576.61 | 7,928,287.29 | 7,782,450.80 | 7,626,811.22 | 8,473,305.54 | 8,336,311.51 | 8,128,739.45 | 7,942,165.00 | 8,336,133.87 | 8,304,207.98 |              |